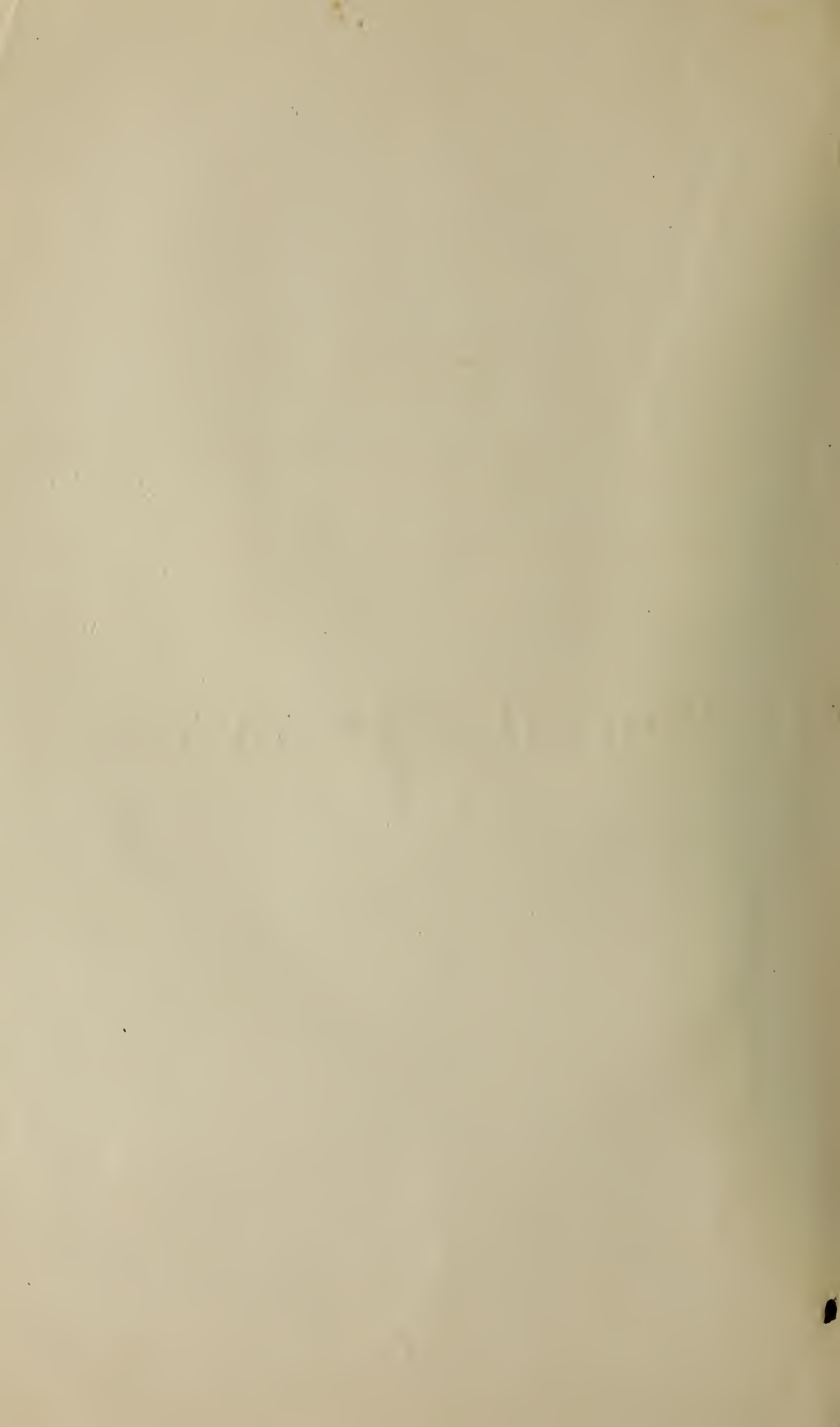


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PROVINCIAL ARBITRATION.

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INDEX.

	PAGES
Principles upon which the Statement of Affairs of June, 30, 1867, is to be revised in preparation for the Arbitration between Ontario and Quebec.....	4
Copy of a Report of a Committee of the Honorable the Privy Council, approved by His Excellency the Governor General in Council, on the 29th July 1869.....	11
Copy of a Report of a Committee of the Honorable the Privy Council on the 17th August, 1869.....	15
Statement of the Assets enumerated in the 4th Schedule of the British North America Act as they stood June 30, 1867, with explanatory remarks.....	17
Statement Shewing the annual receipts after deducting costs of collection of several accounts.	22

PRINCIPLES

Upon which the Statement of affairs of June 30, 1867,

IS TO BE REVISED IN PREPARATION FOR ARBITRATION BETWEEN

ONTARIO AND QUEBEC.

Principles upon which the Statement of Affairs of June 30, 1867, is to be revised in preparation for the Arbitration between Ontario and Quebec.

(1.) Where items appear upon both sides of the statement of affairs, which are clearly only parts of the same account, in which the same party alone is interested, the balance only is to be counted as an asset or liability, as the case may be.

(2.) Of the Debentures issued for the Aylmer Court House, \$19,674.97, and the whole \$8,955.00 issued for the Court House of Kamouraska, are only guaranteed by the Province of Canada to the extent, that the local tax collected shall be applied, as far as it goes, in the payment of interest and redemption of the principal. These, with the corresponding accounts on the other side, are to be struck out of the Statement of Affairs, the responsibility of collecting the tax and applying it being transferred to Quebec, with the proviso, that if at any time hereafter the government of Quebec shall not collect this tax or apply it according to law, and the Dominion is called upon to make good the guarantee of the late Province, any sum so paid by the Dominion, shall be deducted from the next payment of subsidy to Quebec.

(3.) Debentures to the extent of \$188,000.00 were issued, under an Ordinance of Lower Canada, for the Montreal Turnpike Trust, which were guaranteed, principal and interest, by the Province, but the Trust has always paid its interest punctually to the holders. These, with the corresponding account on the other side, are to be struck out of the Statement of Affairs, but with the proviso, that, if at any time hereafter the Dominion is called upon to make any payment under the guarantee of the late Province, a similar sum shall be deducted for the payment of the subsidies of Ontario and Quebec, in such manner and in such proportions as the Arbitrators may award.

(4.) Similar Debentures to the extent of \$481,426.67, the interest upon which is regularly paid, were issued by the Montreal Harbour Commissioners, and they are to be treated in the same way as the above.

(5.) The investments for Trust Funds are to be deducted from the capital of the Funds which are invested in them, and the unpaid interest, which has been allowed to the Funds and charged against the Quebec Turnpike Trust and the City of Hamilton on these investments, are to be similarly deducted from the corresponding Income Funds, the investments themselves with the coupons being handed over to the Provinces interested in the Funds; but, as Ontario and Quebec have a joint interest in the Common School Fund, the investments for that Fund and the accrued interest thereon must be handed over to Ontario and Quebec conjointly, to be dealt with by the Arbitrators.

(6.) The following liabilities of the late Province, in which Ontario and Quebec are interested, will be paid in Cash to the proper parties as they may be called for, viz :

Court Houses, L. C.
Montreal District Council.
Municipalities Fund, U. C.
U. C. Grammar School Income Fund.
U. C. Improvement Fund.
Compensation to Seigneurs, (the arrears).
Township Indemnity, do.

(7.) Upon the following liabilities the Dominion will pay 5 per cent semi-annually, viz :

Common School Fund.
U. C. Grammar School Fund.
Superior Education Fund, L. C., including the Superannuated Teachers Fund and the Normal School Building Fund.
U. C. Building Fund.

(8.) Upon the following liabilities the Dominion will pay 6 per cent semi-annually until further legislation :

Compensation to Seigneurs. (the capital).
Indemnity to Townships. do.

(9.) The following Trust Funds will be retained in the hands of the Dominion, paying all legitimate charges and allowing 5 per cent on the balances, until all charges which may by law be payable out of them have fallen in, when the accumulated capital of the Funds will be paid in cash to the Municipalities Funds, U. C. and L. C., viz :

Uncommited stipends and Widows Pensions, U. C.
Do. do. L. C.

(10.) The account " Crown Land Suspense Account " is to be struck out of the Dominion Ledger, each Province being responsible for satisfying any claims against each, either in money or in land, the Arbitrators deciding how the responsibility is to be apportioned. If Ontario or Quebec shall fail to satisfy any just claimant, either in money or land, the Dominion will pay the claimant and charge it against the next payment of subsidy to the defaulting Province.

(11.) The Sinking Funds of the Imperial Guaranteed Loan, and the Consolidated Canadian Loan will be deducted from the gross liabilities, at their par value.

(12.) Of the securities held in the Consolidated Fund Investment Account, the following pay their interest regularly, and are to be deducted from the gross debt at their par value, viz :

Montreal Harbour.....	\$211,266.68
Montreal Turnpike Trust.....	67,200.00
Town of Cobourg.....	44,798.24
City of Toronto.....	18,883.00
	<hr/>
	\$342,147.92

The following are railway securities and will be treated like other Railway Debts, the decision in respect to which is at present reserved, viz :

Grand Trunk Railway Bonds.....	\$243,406.33
Northern Railway.....	243,333.33
	<hr/>
	\$486,739.66

The following are doubtful and will be treated in the same way as the debt of the Bank of Upper Canada, which is at present reserved, viz :

City of Hamiton Coupons.....	\$22,248.89
Quebec Turnpike Trust Road.....	20,000.00
M'Gill College Mortgage.....	47,990.00
Lord Selkirk and Boulton Mortgage.....	13,900.00
Boulton, do.	9,828.00
Markland, do.	5,882.25
The Bank of U. C. Stock	750.00
	<hr/>
	\$120,599.14

The remaining item, \$48,180.00, represents an amount advanced to the Bank of U. C. upon the security £11,000 stg. of Canadian 5 per cent bonds. The Bank having failed to redeem them in the time specified, these bonds are the property of the Dominion, and may be deducted from the gross debt at their par value of \$53,533.33.

(13) The cash and available banking accounts will be deducted from the gross debt at par value, except the following :

Cash Suspense Account, composed of silver and other unbankable funds, will be deducted at a value to be placed upon it by the Treasury Board.

Crown Lands Department will be struck out of the Statement of Affairs of the Dominion, and Ontario and Quebec will be responsible for the liabilities, and collect the debts due to the late Crown Lands Department, subject to such arrangements as may be made by the Arbitrators.

The statement of affairs of the late Province of Canada, June 30, 1867, as revised and analysed in accordance with the foregoing rules will stand as follows:

*STATEMENT of affairs of the late Province of Canada, June 30, 1867, as
revised and analysed in accordance with the accompanying report.*

L I A B I L I T I E S .

Direct debt.....			\$62,734,797 63
Indirect debt.....		\$ 848,456 64	
Less Montreal Turnpike Trust.....	\$188,000 00		
Montreal Harbour.....	481,426 67		
Court Houses, Aylmer and Kamouraska.....	28,629 97	698,056 64	150,400 00
Copyright duty.....		175 06	
Public work, special account.....		12,711 95	
Indian Fund.....		1,810,110 61	
Miscellaneous liabilities.....			1,822,997 62
Court Houses, L. C.		4,061 20	
Montreal District Council.....		3,912 05	
Municipalities Fund, U. C.		302,553 66	
U. C. Grammar School Income Fund.....	\$36,167 65		
Less City of Hamilton (part) unpaid interest.....	18,000 00	18,167 65	
U. C. Improvement Fund.....		5,180 04	
Compensation to Seigneurs, (arrears).....		72 25	
Townships Indemnity, do (Interest).....		130,347 39	
Liabilities in which Ontario and Quebec are interested, payable in Cash.....			464,294 24
Common School Fund.....	\$1,733,224 47		
Less investments .			
" Quebec Turnpike Trust.....	\$58,000 00		
Arrears of interest.....	29,580 00	87,580 00	1,645,644 47
U. C. Grammar School Fund	362,769 04		
Less investments.....	50,000 00	312,769 04	
U. C. Building Fund.....	1,578,808 96		
Less Debenture account.....	36,800 00		
" Investments.....	30,000 00		
" City of Hamilton, (part) unpaid interest.....	10,800 00	77,600 00	1,501,208 96
L. C. Superior Education Fund.....	377,251 53		
Superannuated Teachers Fund.....	2,700 88		
Normal School Building Fund.....	61,761 84		
	441,714 25		
Less Superior Education Income Fund.....	230,681 46		
Investments	29,400 00		
City of Hamilton, (part) arrears of interest.....	3,600 00		
Education, Legislative Grant.....	28,494 73		
" Advance account.....	290 10	292,466 29	149,247 96
Liabilities in which O. & Q. are interested, on which 5 per cent. interest will be paid.....			3,608,870 43
Compensation to Seigneurs, (capital).....		3,113,100 02	
Township Indemnity		756,710 00	
Liabilities in which O. & Q. are interested, on which 6 per cent. interest will be paid.....			3,869,810 02
Widows pensions, &c., U. C.		50,143 84	
" " L. C.		4,126 31	
Liabilities which will be retained at present, and afterwards paid in Cash.....			54,270 15
Banking accounts.....		3,209,163 85	
Less Crown Lands Suspense account		112,748 63	3,096,415 22
Consolidated Fund.....		7,232,730 60	
Add Crown Lands Suspense account.		112,748 63	
Difference on par value of Canadian bonds taken from Bank of U. C.....		5,353 33	
		7,350,832 56	
Less Seigniorial Act of 1859.....	\$5,193,820 78		
Consol. Fund Suspense account.....	24,873 69		
Crown Lands Department.....	253,089 76		
Trust Fund Advance account.....	1,468 60	5,473,252 83	1,877,579 73
Total Liabilities.....			\$77,679,435 04
Less Consolidated Fund.....			1,877,579 73
Gross Debt.....			\$75,801,855 31
Sinking Funds.....		1,888,555 58	
Consolidated Fund investments.....		395,681 25	
Banking accounts		1,461,251 96	3,745,488 79
Net Debt.....			72,056,366 52
Allowed by Union Act.....			62,500,000 00
Excess of debt as on June 30, 1867, irrespective of arrears since that date and the capitalization of Pensions and Indian Annuities.....			\$9,556,366 52

ASSETS

Sinking Funds.....		\$ 1,888,555 58
Public Works.....	\$27,605,989 53	
Purchase of Tug Steamers.....	115,810 00	27,721,799 53
Grand Trunk Rail Road.....	15,142,633 34	
Great Western Rail Road.....	\$2,810,500 00	
Less Sinking Fund.....	67,828 66	2,742,671 34
Northern Rail Road.....	2,311,666 67	
Railways Capital.....		20,196,971 35
Grand Trunk Rail Road.....	10,457,458 01	
Great Western Rail Road.....	1,130,747 50	
Less Account Current.....	886 47	1,129,861 03
Northern Rail Road.....	1,433,760 23	
Railways, arrears of interest.....		13,021,079 27
Grand Trunk Bonds in Consolidated Fund investment account.....	243,406 33	
Northern " " ".....	243,333 33	
Grand Trunk Special account.....	7,302 18	
Northern " ".....	30,976 70	
Miscellaneous Railway Debts.....		525,018 54
Montreal Harbour Commission.....	12,950 00	
".....	7,000 00	
Cataraqui property.....	6,579 20	
Miscellaneous Assets.....		26,529 20
Law Society, U. C., Debenture account.....	16,000 00	
" Account current.....	140,015 61	
Montreal Court House Debenture account.....	95,600 00	
" Account current.....	18,996 21	
Aylmer Court House Debenture account.....	2,000 00	
" Account current.....	1,239 70	
Kamouraska Court House, Account current.....	201 27	
Agricultural Societies, U. C.....	4,000 00	
Quebec Fire Loan (arrears).....	264,254 65	
Building and Jury Fund, L. C.....	116,475 51	
Municipalities Fund, L. C.....	484,244 33	
Municipal Loan Fund, U. C.....	7,300,000 00	
Less Sinking Fund.....	429,548 63	6,870,451 37
Municipal Loan Fund, L. C.....	2,428,140 00	
Less Sinking Fund.....	271,339 33	2,156,800 67
Municipal Loan Fund, U. C., interest.....	3,517,018 32	
Less Seigniorial Indemnity.....	3,304,249 55	212,768 77
Municipal Loan Fund, L. C., interest.....	782,735 34	
Assets, the property of Ontario and Quebec.....		11,165,783 43
Indemnity to Revenue Inspectors, U. C.....	2,426 41	
Registration service, L. C.....	2,524 38	
Assets not in Schedule, but of the same character as those transferred to O. & Q.....	4,950 79	
Ontario and Quebec Suspense account.....	1,214 99	
Bank of Upper Canada.....	1,150,000 01	
Investments of Consolidated Fund to be treated like B. U. C.....	120,599 14	
" to be deducted from debt.....	395,681 25	
Banking accounts.....	1,714,341 72	
Less Crown Lands Department.....	253,089 76	1,461,251 96
		<u>\$77,679,435 04</u>

Principles upon which all Transactions since June 30, 1867, will be introduced into the Statement of Affairs of the late Province:

(1.) Whenever a service has been performed or a debt incurred before June 30th 1867, which when paid would be charged against Consolidated Fund, or any open account in the ledger in which Ontario and Quebec are not specially interested, if the payment was made after that date, it is to be charged against the late Province, whether it is mere current expenditure, or whether it leaves a valuable asset behind, as stores or public works. And receipts due before June 30, under similar circumstances, are to be credited to the late Province.

(2.) Balances of appropriations chargeable against Consolidated Fund, which remained unexpended June 30th, are to be treated as liabilities of the late Province only in those cases, where there was a definite grant, a balance of which was left in the hands of the Province, and not when they were only meant to cover current expenditure, which might or might not be required. The balances of appropriations, June 30th, which come under this definition, are the following, and are payable in cash, viz:

Common School Grant, U. C.....	\$126,999.87
Do L. C.....	58,000.00
Colonization Roads, U. C.....	65,939.00
Do L. C.....	5,692.11
Agricultural Association, L. C.....	4,000.00
Agricultural Instruction, U. C.....	100.00
Do L. C.....	27.00
University Lying-in Hospital, Montreal.....	480.00
St. Hyacinthe Hospital.....	320.00
Indigent sick, Quebec.....	8.15
Pensions.....	280.00
	<hr/>
	\$261,846.13

(3.) Interest on Public Debt, and Commission and Charges thereon, due July 1st, are to be charged against the late Province, and interest and charges thereon falling due after July 1st, are to be charged against the Province and the Dominion, in proportion as the period in respect of which they accrued was before or after July 1st.

(4.) The late Province is to be credited with the discount, at which investments were purchased for the Sinking Fund after June 30th, to the extent to which those investments were required to be made up to that date; and the Province is to be charged with the discount at which investments might have been purchased, if the £50,000 Sterling remitted after June 30th had been remitted in cash instead of bonds.

(5.) The Province is to be credited with the premium at which the balance of the investments of the Imperial Guarantee Loan Sinking Fund will be disposed of in December next.

(6.) The Province is to be charged with one half of the salaries of the Prison Inspectors in 1867-8, and with such a proportion of their expenses as they may certify were incurred in inspecting institutions under the control of Ontario and Quebec.

(7.) All arrears still due by collectors and public accountants, or by any other persons, in respect of services which are now under the control of the Local Governments, shall be handed over to Ontario and Quebec conjointly to be dealt with by the arbitrators, and shall not be taken into account in the settlement between the Dominion and the late Province. All arrears due by collectors and other accountants, in respect of services under the control of the Dominion, shall be assumed by the Dominion and credited to the late Province at their full value, if the accountants were still in the service of the Dominion July 1st, 1867; but if they had ceased to be in the service at that date, such arrears shall be valued by the Treasury Board, and shall be credited to the late Province at such valuation.

(8.) All pensions, which on July 1st, 1867, were payable to any person under laws of the late Province, and all pensions not guaranteed by law, but which had continued to be paid annually by votes in the Estimates, are to be valued by capitalizing them according to the age of the pensioners, by the English Government Annuity Tables at 5 per cent., and such capital is to be added to the liabilities of the late Province.

(9.) Additional pensions voted during the late Session in consequence of casualties arising from the Fenian inroads, having been granted in order to carry out an address of the Legislative Assembly of the late Province, are to be similarly capitalized and added to the liabilities.

(10.) Gratuities and compensation voted during the late Session in consequence of the Fenian raids shall be charged against the Province, and a statement will be furnished to the Arbitrators of temporary allowance voted for the same cause, and they are to award a definite sum to be added to the liabilities to cover any probable continuation of such temporary allowances in future years.

(11.) The gratuities to old servants paid by the Senate by resolution last Session are to be charged to the late Province.

(12.) The Indian annuities payable by the laws of the late Province, and the new Indian annuities U. C. which have heretofore been voted annually, are to be capitalized at 5 per cent and added to the liabilities.

(13.) If a contract has been entered into before July 1st, all work or other service performed under such contract is to be considered a liability of the late Province; but if there has been no contract, but only such instructions as, without prejudice to any individual, might have been countermanded, whether the service be since July 1st under the control of the general or the local government, the work performed or service rendered under such instructions since June 30th is not to be considered as chargeable against the late Province.

(14.) When a receipt or payment, after 30th June, would be credited or charged to an open account in the Ledger, in which Ontario or Quebec is specially interested, it is clear that the same rule must apply whether the account be on the liability side or the asset side of the statement of affairs, or whether it be a payment or a receipt which has to be dealt with. All such accounts amongst the assets consist mainly of monies payable before 30th June, and if any sum were received by the Dominion after 30th June, and accounted for as modifying the amount of the debt, there does not appear to be any limit to the time when such a treatment of them would cease. But all these accounts are declared to be the property of Ontario and Quebec, and from 30th June, all cash is payable to them. For these reasons a separate account will be opened for all such funds, embracing the transactions which have come into the Dominion books since 30th June, and the amount of the joint debt will be ascertained from the accounts as they stood 30th June, and all subsequent payments or receipts will be charged or credited to the Province interested, after the Arbitrators have made their award; excepting only in the case of those accounts which by section (6) of the Principles in which the Statement of affairs is to be revised are declared to be payable in Cash, and if those enumerated in section (9) which are to be retained for the present by the Dominion. It follows from this rule, that all appropriations of the late Province made chargeable against such accounts, must be paid by the Province interested, or if they have been paid by the Dominion, they will be charged as a cash transaction.

(15.) The account in the statement of affairs "Registration Fund L. C.," is strictly analogous in its character to other assets transferred to Ontario and Quebec, being the debt incurred by a Fund supported by a local tax. It did not exist in 1866, from the accounts of which the Schedule of Assets transferred was compiled, or it would have doubtless been included. It may now be transferred with them.

(16.) The item "compensation to Revenue Inspectors," is a very old account upon which only \$1.50 has been collected during the last five years; it is very much analogous to other accounts transferred, and it may be transferred now, though not included in the Schedule.

(17.) The lands in each Province were surrendered to them subject to existing Trusts, and the Dominion is bound to see that the Trusts are executed.—A very large sum, upwards of \$1,700,000, remains outstanding on sales of Common School Lands, situated in Ontario, but in which Quebec has a joint interest, and the apportionment of this asset must be left to the Arbitrators.

COPY OF A REPORT

OF A

Committee of the Honorable the Privy Council,

APPROVED BY

HIS EXCELLENCY THE GOVERNOR GENERAL IN COUNCIL.

On the 29th July, 1869.

COPY OF A REPORT of a Committee of the Honorable the Privy Council, approved
by His Excellency the Governor General in Council, on the 29th July 1869.

The Committee have had before them the accompanying memorandum of an informal Conference held on the 24th and 26th inst., between the Hon. Sir George Et. Cartier and the Hon. John Rose, on behalf of the Dominion, The Hon. Messrs. Chauveau and Dunkin, on behalf of the Province of Quebec, and Hon. Messrs. J. S. Macdonald and Wood, on behalf of the Province of Ontario. And on the 27th instant, when the Hon. Sir John A. Macdonald, the Hon. Mr. McDougall and the Hon. Mr. Howe, were also present, and on the 26th July the Hon. Mr. Ouimet, respecting the adjustment of the debt to form the subject of arbitration between the Dominion and the Provinces, and they recommend that the conclusions arrived at in that Conference be approved and that a Statement of the debt in conformity therewith be prepared and submitted to the arbitrators.

Certified,

(Signed,)

W. H. LEE,
Clerk P. C.

The Honorable
The Secretary of State for the Provinces,
&c., &c., &c.

Memorandum of Informal Conference this 24th July, 1869. (Saturday.)

Present :

SIR GEORGE E. CARTIER,
HON. MR. SANDFIELD MACDONALD,
“ MR. CHAUVEAU,
“ MR. DUNKIN, Treasurer of Quebec.
“ MR. WOOD, “ of Ontario.
“ MR. ROSE, Minister of Finance of Canada.

Mr. Rose called attention to the Statement of Account on pages 72 and 73 of part III. of the Public Accounts of 1868, and thought the better way would be for the Treasurers of Ontario and Quebec, respectively, to indicate any objections they might have to any of the items composing the balance.

Some discussion then arose as to the following items on the Debit side of the Statement as shown at page 70, Mr. Dunkin claiming that they should stand as assets, and be submitted to the arbitrators and that the liabilities should be correspondingly increased, viz :

1st. Upper Canada Building Fund Debenture Account.....	\$ 36,800 00
2nd. Lower Canada Sup. Education Fund:	
A. Income Fund.....	230,681 46
B. L. C. Legislative Grant.....	28,494 73
C. Education East.....	290 10

Mr. Rose and Sir George Cartier on the part of the Dominion, and Mr. Sandfield Macdonald and Mr. Wood on the part of Ontario, thought the mode proposed of stating the account reasonable, and it was agreed to accordingly.

A discussion then took place with reference to the items to be deducted from the debt, Mr. Dunkin and Mr. Wood claiming that the debt as shewn in the statement in question should be reduced by the total of the following items, on the ground that they are either Bank Balances, or securities for money.

1st The Bank of U. C.	\$1,150,000 01
2nd City of Hamilton Coupons.....	22,240 89
Quebec Turnpike Trust.....	20,000 00
McGill College Mortgage.....	40,000 00
Lord Selkirk and Boulton Mortgage.....	13,900 00
Boulton do	9,828 00
Markland do	5,882 00
Bank of U. C. Stock.....	750 00

3rd. They also claimed the following items as being securities for money ; viz :

A. Grand Trunk Bonds.....	\$ 243,406 00
B. Northern do	243,333 00
C. do do	30,976 00

4th. Debt due by the Great Western Railway.

5th. Also the Hydraulic Rents, and other items enumerated in the Return laid before Parliament during the last session.

Mr. Rose and Sir George Cartier stated that they could not agree to the deductions claimed, and after a lengthy discussion the consideration of the best plan of adjusting these points of difference was deferred till Monday the 26th.

The discussion then proceeded on the transactions entered into since June 30th 1867, and charged against the Provinces.

1st. objection was taken by the Treasurers of Ontario and Quebec to the item charged for Military Stores.

It was claimed that payments made after June 30th for stores then actually on hand, or which had been ordered by the Province of Canada, but which were received by the Dominion afterwards, should not be charged against the Provinces, but be borne by the Dominion.

A final decision on this point by Sir George Cartier and Mr. Rose was deferred.

2nd. The Treasurers of Ontario and Quebec agreed in the same form as stated in the letter of the Minister of Finance to the Treasurer of Ontario of the 19th December, 1868, to the general fairness of the rule laid down in reference to transactions since 1st July, 1867.

3rd. The Treasurer of Quebec claimed the balance of the unpaid appropriation for Superior Education as stated under letter A. of his communication to the Minister of Finance of the 8th June 1869.

This was objected to and after some discussion he agreed that this item should stand over for his future consideration.

4th. Surveys East,—as stated under letter B. of the same communication.

It is understood that any items within the balance of appropriation which either Province may have paid since June 30th 1867, in consequence of the previous orders of the Province of Canada, shall be paid by the Dominion, and charged to the Province as arrears on proper account being rendered.

5th. The item claimed in Mr. Dunkin's communication above referred to under letter C. for the Board of Agriculture and Board of Arts and Manufactures.

It is understood that if this sum is authorized by statute, or has been actually voted, it may be paid, but if not, that the claim is inadmissible.

6th. The Treasurers of Ontario and Quebec refused to recognize the gratuities paid under the vote of the Senate.

The conference then adjourned until Monday the 26th.

MONDAY, 26th JULY.

PRESENT.

The same as on Saturday with the addition of the Hon. Mr. Ouimet.

After much discussion on the different items which the measures of Ontario and Quebec claimed to have deducted from the debt the following proposal was submitted as a basis on which the whole of the items in dispute should be settled, viz.

1. That the Dominion will assume at their face value the items enumerated in the minutes of Saturday under No. 2.

2. Also the Grand Trunk Bond \$243,400.

3. The Hydraulic Rents, and other sums due at such Balances as may be ascertained to have been due on the 1st July 1867.

4. That the Military stores shall be treated as proposed in the minute of Saturday.

5. That as to the Northern debt, the question whether it shall be deducted or not, and at what amount, shall stand for future consideration.

6. The securities held for the sinking Funds to be taken at par.

7. That as to the Bank of Upper Canada debt, the Finance Minister in conjunction with the Treasurers of Ontario and Quebec shall investigate with the assistance of the Trustees, the value of the Assets, and endeavor to come to a conclusion as to the real worth of the debt, and the figure at which it shall be allowed by the Dominion to the late Province of Canada.

If they cannot agree, then that they shall, with the assent of their respective Governments name some indifferent person of high standing as a Referee, in which case it shall be competent for the Provinces, not only to ask that the question of value shall be settled, but also to contend as they have heretofore done that the total sum is to be assumed and deducted by the Dominion as Bankers Balance.

8. That the Great Western debt shall be retained as an absolute Asset of the Dominion, not to be deducted from the Debt.

9. That any securities connected with Roads and Harbours not of General, but of Local interest, such as embraced in the return laid before Parliament last Session, shall be valued either between the two Provinces and the Dominion, or by some person of high standing, as mentioned in article 7, and be deducted at such valued sum.

It was accordingly agreed that the Gentlemen representing the several Governments would submit the foregoing proposal with the minutes of this conference, for the approval and action of their respective Governments, and that if approved of, a statement of debt framed in accordance therewith, should be prepared for submission to, and the early action of the Arbitrators.

TUESDAY, 27th JULY, 1869.

PRESENT :

The same Gentlemen as yesterday, and the Hon. Sir John A. Macdonald and Hon. Mr. McDougall.

The question of the Bank of Upper Canada debt was again discussed, and it was arranged that in lieu of the reference mentioned in the minutes of yesterday, the Dominion and the Provinces should now agree on a sum at which the former will assume that item, and after further discussions, it was understood that the sum of \$500,000 was a fair amount at which it should be taken, and that that sum should accordingly be deducted from the debt as a final settlement between the Dominion and the Provinces of Ontario and Quebec, in respect for that account.

COPY OF A REPORT

OF A

Committee of the Honorable the Privy Council,

On the 17th August, 1869.

COPY OF A REPORT of a Committee of the Honorable the Privy Council on the 17th August, 1869.

The Committee have had before them a memorandum dated 4th August 1869, from the Honorable the Minister of Finance, submitting for the consideration of Your Excellency in Council a statement of the debt of the late Province of Canada, to be submitted to the arbitrators in accordance with the Order in Council of the 29th ultimo, approving of the minutes of the conference held at Montreal on the 24th and subsequent days of July last.

The Minister of Finance states, that the points involving questions of principle which were reserved for future consideration, were the securities of the Northern and Grand Trunk Railway Companies held by the Government. That with reference to the securities of the Northern Railway, amounting to the sum of \$243,333.00, he reports that it was received by the late Province of Canada, under the circumstances stated in the Act 23rd Vic. Cap. 105, and is therein referred to as the Bond for £50,000 sterling, being 2nd Preference Bonds.

That the original advance of £475,000 sterling, and the sum of £50,000 sterling represented by the 3rd Preference Bond, class B. to be issued under the 31st Vic., Cap. 86, are apart and distinct from the first mentioned second Preference Bond of £50,000 sterling, held by the late Province of Canada.

That with reference to the securities of the Grand Trunk Railway Company of Canada, amounting to the sum of \$243,406.00, the circumstances under which they came into the hands of the Government, he states are detailed in the Report of the Auditor, and the minute of the Executive Council of the late Province of Canada, dated the 18th October 1866, a copy of which Report, and of the minute passed thereon, are submitted with his memorandum.

The questions whether these several securities, or either of them, are to be treated as the absolute property of the Dominion, in terms of the 108 section of the British North America Act of 1867, and as coming within the category of Public Works and property specified in the Schedule No. 3 of the said Act, or whether they are to be regarded as securities under the 107th section of that Act, and to be taken in reduction of the debt of the Province at the Union, and if so at what amount, he submits for the consideration of Your Excellency in Council.

The draft statement of debt submitted, will, he states, be varied according to the decision at which Council may arrive.

The Committee are of opinion, that under the circumstances in which the two items of \$243,333 and \$243,406 came into the hands of the late Province of Canada, they are to be regarded as securities for money under the 107th section of the B. N. A. Act of 1867, and ought to be taken at their face in reduction of the debt of the Province of Canada, but that the other items belong absolutely to the Dominion.

Certified,

(Signed,)

W. H. LEE,
Clerk P. C.

STATEMENT OF DEBT OF LATE PROVINCE.

		\$	cts.
Net debt, July 1st, 1867, as per Statement III, 5 p. 71.....		72,061,721	20
U. C. Building Fund Debentures.....		36,800	00
Sup. Ed. Income Fund, L. C.....		230,681	46
Legislative Grant.....		28,494	73
Education East.....		290	10
		72,357,987	49
Less Bank of U. C.....	\$500,000 00 ✓		
Consolidated Fund Securities.....	120,599 14		
G. T. R. and N. R. R.....	486,739 66		
Northern Special.....	30,976 70		
Cataraqui property.....	6,584 54* ✓		
Hydraulic and other rents.....	101,784 44*		
		1,246,684	48
		71,111,303	01
Subsequent debts.....	\$2,876,131 84		
Less freight, p. 37, P. A. 1868, p. III.....	\$ 3,943 17		
Clothing and Equipment, p. 38. do.....	259,582 95		
Improved fire-arm, p. 40, do.....	19,068 08	282,594	20*
		\$2,593,537 64	
Less subsequent credits.....		574,949 91	
		2,018,587	73
		73,129,890	74
Less		62,500,000	00
Net debt to be divided..		10,629,890	74

From which there will be deducted the value of the Road Securities when ascertained.

* The items marked thus are subject to verification.

STATEMENT

OF THE

Assets enumerated in the 4th Schedule, of the B. N. A.

Act as they stood June 30, 1867,

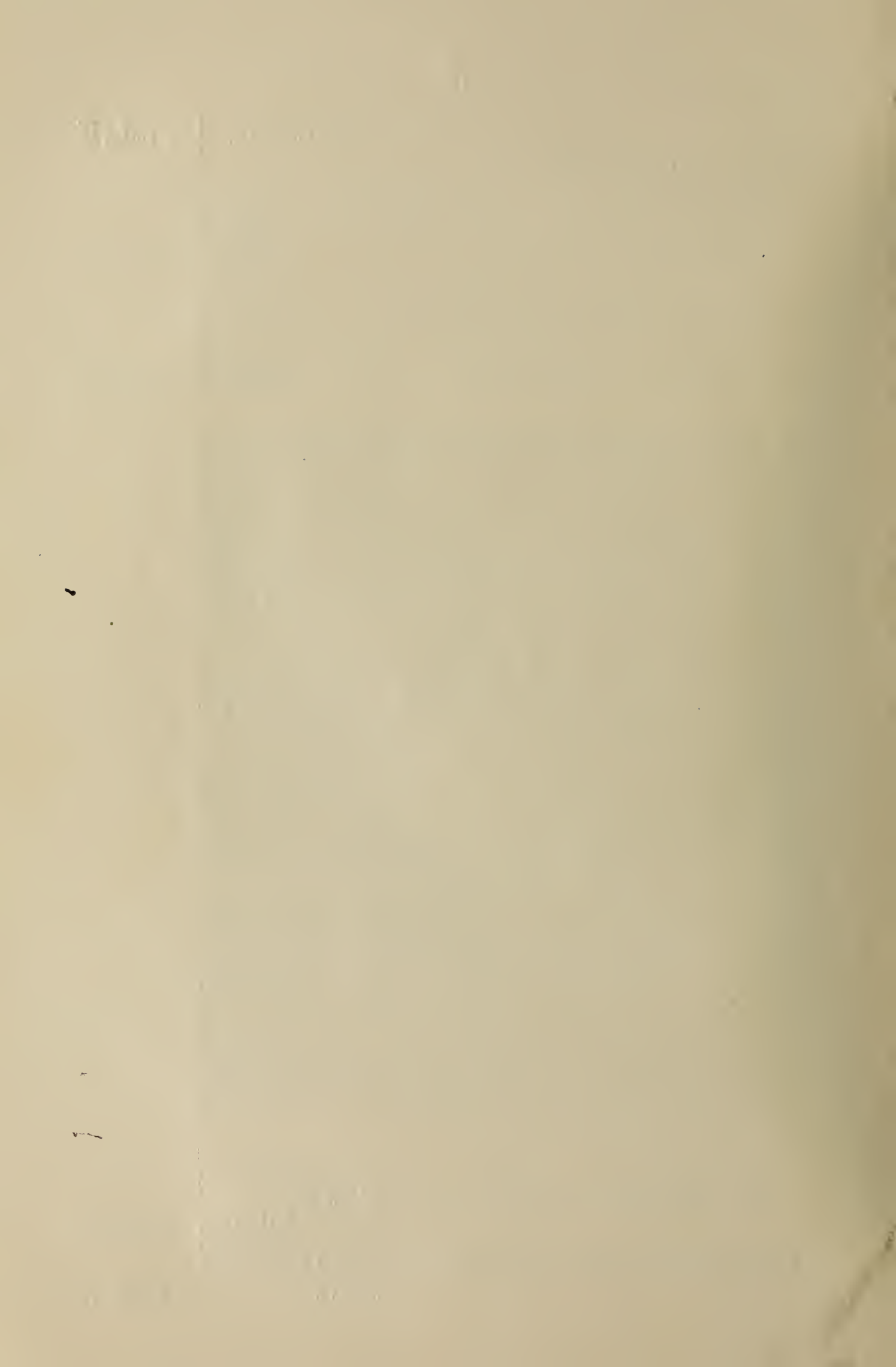
EXPLANATORY REMARKS.

STATEMENT

Of the Assets enumerated in the 4th Schedule of the British North America Act as they stood June 30, 1867, with explanatory remarks.

	\$	cts.	
1. UPPER CANADA BUILDING FUND DEBENTURE ACCOUNT.....	36,800	00	✓
2. AYLMER COURT HOUSE DEBENTURE ACCOUNT, 6 PER CENT.....	2,000	00	✓
3. AYLMER COURT HOUSE DEBENTURE ACCOUNT, 8 PER CENT.....	\$19,674	97	
As the late Province is only liable for the amount which may be collected, and the collection of the income is in the hands of Quebec, it has been mutually agreed to strike the item out of the account, reserving a question for the arbitrators, mentioned below.			
4. AYLMER COURT HOUSE ACCOUNT CURRENT, 6 PER CENT.....	1,239	70	✓
This amount has arisen from the accumulation of interest on the \$2,000, 6 per cent Debentures remaining unpaid, the 8 per cent Debentures being the first charge upon the income.			
5. MONTREAL COURT HOUSE DEBENTURE ACCOUNT.....	95,600	00	✓
6. MONTREAL COURT HOUSE ACCOUNT CURRENT.....	18,996	21	✓
7. KAMOURASKA COURT HOUSE DEBENTURE ACCOUNT.....	\$8,955	00	
This is exactly in the same position as the Aylmer 8 per cent Debentures.			
8. KAMOURASKA COURT HOUSE ACCOUNT CURRENT.....	201	00	✓
Before the Building and Jury Fund was established certain charges for maintenance of the Court House had to be paid by Government out of this Fund, besides the amounts distributed in the 8 per cent Debentures, this balance is a remnant of these charges.			
9. LAW SOCIETY U. C. DEBENTURE ACCOUNT.....	16,000	00	✓
10. LAW SOCIETY ACCOUNT CURRENT.....	140,015	61	✓
The cost of the Law Society's Buildings, &c., were originally met by the issue of Debentures on the Credit of the Law Fees, but in 1860, we redeemed as many of the Debentures as we could get, and charged them against the account current, and all subsequent advances for the Buildings, &c., have been charged against this account.			
11. MONTREAL TURNPIKE TRUST.....	\$188,000	00	
This sum represents the Debentures issued on the credit of the Trust, with the guarantee of the Province. As the Trust always pays its interest regularly, it has been mutually agreed to strike this item out, reserving a point for the arbitrators, as above mentioned under the head of Aylmer Court House.			
12. UNIVERSITY PERMANENT FUND.....	\$1,220	63	
This amount was charged against the university improperly and the debt is repudiated by it. The item was written off to Consolidated Fund before Confederation by order of the Minister of Finance. It is to be observed with regard to this item, and some others which do not appear in the Statement of affairs of June 30, 1867, that the framers of the Act had only in their hands the Public Accounts of 1865, from which the Schedule was drawn, but in the mean time the items had been otherwise treated in our books.			
13. ROYAL INSTITUTION.....	\$7,790	00	
Otherwise McGill College—This was the first loan of \$8,000 to that institution deducting \$10 which from time immemorial had stood at its credit in our books. It was transferred to Consolidated Fund Investment Account before Confederation under the impression that it was covered by a mortgage given after the second loan was made, which forms part of that account.			
Carried over.....	310,852	52	

	Brought forward.....	\$	cts.	
		310,852	52	
14. CONSOLIDATED MUNICIPAL LOAN TRUST, U. C.				
Capital account	\$7,300,000 00			
Less at credit of Sinking Fund.....	429,548 63			
	6,870,451 37			
Less Capital of Indemnity Account.....	2,218,555 39	4,651,895	98	✓
15. CONSOLIDATED MUNICIPAL LOAN FUND U. C. INTEREST ACCOUNT.....	3,517,018 32			
Short charged vide P. A. 1868 iii p. 5.....	65 94			
	3,517,084 26			
Less Interest Account Seigniorial Indemnity.....	1,350,617 91	2,166,466	35	✓
<p>The deductions of the Sinking Fund and Seigniorial Indemnity, which in the statement of affairs, stand amongst liabilities have been mutually assented to, but in one respect, I have made a difference in this statement from that previously published. I think the present statement to be the correct one, for the reasons stated in a report to the Minister of Finance, of which I add an extract: "The Upper Canada Indemnity is by the Act to be paid annually to the credit of the Municipal Loan Fund. As it is not in any way to extinguish the debts of the individual Municipalities, the Municipal Loan Fund Account must be kept just as if this Indemnity did not exist; but it must be kept as a parallel account, and ought to be treated exactly in the same way as the account to which it is an offset. Now the Municipal Loan Fund is annually charged with 5 per cent. interest on the capital, being the amount which we have to pay on the Debentures issued. Before 1860, it was charged 6 per cent, but, as at that date, we refused to pay more than five, we have only charged what we paid since that time. But under the general Act, we continue to charge 6 per cent. on all arrears. Now, of these two parallel accounts the one increases by 5 per cent, and the other by 6 per cent. on the capital, a difference which I think right to maintain, because there is no connection between the reasons which regulate those amounts of interest, except that they are the amounts we actually pay. But in other respects, these two accounts ought to be treated in exactly the same way. If the annual payment had been carried to the credit of the Municipal Loan Fund in liquidation of it, there would have been so much less interest chargeable on the arrears, and though it cannot be so treated as the individual Liabilities are to be retained, the result as far as the Fund, as a whole is concerned, ought to be the same, so that if ever the liability on that account is cleared off, the annual payment should go as provided by the Act to the Municipalities Fund. But no interest has ever been allowed to the Indemnity Account, which has only been credited with the equivalent to the annual payments to Seigneurs. I think that it ought to be allowed at the same rate as is charged to the parallel account viz: 6 per cent. This would make a difference of \$264,923.75 in the nominal amount, but the difference which it would make in the settlement, generally depends upon the manner in which the account, whatever its amount may be, is treated."</p> <p>The words of the Act are that "as soon as the Province ceases to be under advances to the said Loan Fund," the balance is to go to the Municipalities Fund. If it is held that this means advances for both capital and interest, and I think it should be so held, because we have redeemed the original Debentures, and it does not seem to affect the question how we raised the money to do so, then the additional interest which I propose above should be allowed, does not at all effect the settlement. As the indemnity is not included in the liabilities of the late Province, but made an offset from the assets, it does not enter into the question of the debt for which Ontario and Quebec are responsible. Neither does it affect the availability of the asset handed over to Ontario for the liability of the individual Municipalities is not reduced by it. It is merely what it was always intended to be, a piece of book-keeping of no value except in the case of an almost impossible contingency. Whether the change would in any way affect the distribution of the debt between Ontario and Quebec, will depend upon the basis adopted by the Arbitrators, and I need not trouble you about that. For that reason, however, I think it proper to submit this statement to the Arbitrators.</p>				
16. CONSOLIDATED MUNICIPAL LOAN FUND, L. C.				
Capital account	\$2,428,140 00			
Less—Sinking Fund	\$271,339 33			
Short credited, vide P. A., 1858, iii p. 4.....	113 53			
	\$271,452 86	2,156,687	14	✓
<p>Included in the above sum are two loans, Terrebonne, \$94,000 and Ottawa County, \$131,000 respectively, respecting which in 1861 an O. C. was passed releasing those</p>				
	Carried over.....	9,285,901	99	



	Brought forward.....	\$ 9,285,901	cts. 99
Municipalities, but no Parliamentary Authority has ever been given for writing them off the books.			
17.	CONSOLIDATED MUNICIPAL LOAN FUND L. C. Interest.....	\$782,735	34
	Short charged, <i>vide</i> P. A., 1858, iii p. 5.....	7	49
	In this sum is included the arrears of Terrebonne, \$86,394.89 and of Ottawa, \$120,993.98.	782,742	83 ✓
18.	AGRICULTURAL SOCIETY, U. C.....	4,000	00 ✓
	An advance made in 1858.		
19.	LOWER CANADA LEGISLATIVE GRANT.....	28,494	73 ✓
Upon an examination of the Education Accounts in 1856 it became apparent that the grants had been erroneously divided, and that Lower Canada had over expended this amount, but as under existing circumstances the annual expenditure could not be diminished, a separate account was opened for the over draft, for future settlement. In the statement formerly submitted by me, I treated this as a deduction from the Superior Education Fund, because, by law, any unexpended balance of the Grant is carried to the credit of that fund, and this amount might in any year have been deducted from such balances, or it might have been made a deduction from the balance of appropriation for schools, which is included in the debt of the late Province; but, as the item was named in the Schedule, it was decided to submit it to the Arbitrators as an asset for them to divide.			
20.	QUEBEC FIRE LOAN.....	264,254	65 ✓
This is the amount which stands in our books, but in 1863 there was legislation upon the subject, making certain deductions from the original debt for prompt payment of part of the arrears. No statement has ever been sent me of the extent to which the act was taken advantage of. The item will certainly have to be reduced, and the officer in charge of the account at Quebec should be called upon for a statement.			
21.	TEMISCOUATA ADVANCE ACCOUNT.....		
This item stood in the public accounts of 1865 at \$3000, being an advance to certain municipalities in the county of Temiscouata, on account of the Seigniorial Indemnity coming to these townships. In 1866 it was transferred to the account of the Seigniorial Indemnity to townships, which was then regularly opened. We have never been able to get proper accounts from the persons to whom the money was intrusted, shewing which municipalities benefited by the advance, and as some of it at least appears to have been distributed in the Seigniories which had no claim on the fund, it would probably be better to restore it to the assets of the late Province to be dealt with by the Arbitrators.			
22.	QUEBEC TURNPIKE TRUST.....	\$29,580.00	✓
This by mutual consent was treated as a deduction from Sundry Trust Funds, being interest on their investments, which we had given them credit for, but had never collected.			
23.	EDUCATION EAST.....	290	10 ✓
A balance left of defalcations in the Education Office. In previous Statements I treated it as a deduction from Education, but it was restored to the assets for the reasons given under the head of L. C. Legislative Grant.			
24.	BUILDING AND JURY FUND L. C.....	116,475	51 ✓
Advances made to the Fund on the credit of its income.			
25.	MUNICIPALITIES FUND L. C.....	484,244	33 ✓
A large portion of this arose from advances made to several Municipalities on the credit of the Fund, and about \$36,000 more has been guaranteed to others by legislation, but has not yet been paid. Moreover by the Seigniorial Act, of the total capital of the Seigniories of St. Sulpice, only 140,000 was to be charged on Consolidated Fund, and the balance 196,419.66 was made a charge against this Fund, but until it was able to pay it, the amount was to be advanced from Consolidated Fund. This 196,419.66 forms part of the capital of the Seigniorial Compensation, which forms parts of the whole debt;			
	Carried over.....	10,966,404	14

	Brought forward.....	\$	cts.
		10,966,404	14
but upon the ground that it was nominally a charge upon this local fund of Lower Canada, which has no means to meet it, neither Upper Canada nor the Townships get any indemnity for it.			
26. LOWER CANADA SUPERIOR EDUCATION INCOME FUND.....	230,681 46		
Add Interest on Investment.....	3,600 00		
		234,281 46	✓
This arose from annual over expenditure of the Fund since 1855, and of late years a vote has always been taken in the Estimates authorizing the advance. In my former statement therefore I treated this as a deduction from the Capital of the Fund, but for the reasons assigned, under the head Legislative Grant, it has been restored to the assets.			
		11,200,685	60

This completes the assets included in the schedule, but there are two other items, which are of the same character as the above, which should have been included in the schedule.

City of Hamilton Interest Account, \$32,400, is the exact counterpart of the Quebec Turnpike Trust, being interest on investment of Trust Funds which had not been paid.—It is proposed to treat it in the same way making it a deduction from the funds.—But as the Lower Canada Superior Education Income Fund has now been replaced in the assets, a slight revision of this arrangement will have to be made. The City of Hamilton Interest Account will disappear from the assets, but whereas \$18,000 and \$10,800 will be made deductions from the Upper Canada Grammar School Income Fund and the Upper Canada Building Fund respectively, the balance of 3,600 must be added to the Lower Canada Superior Education Income Fund, making it \$234,281.46 as above given.

REGISTRATION SERVICES L. C. \$2,524.38.—This account was not in existence in 1865, from the Statement of affairs of which year the Schedule was drawn out, but it is exactly analogous in its origin to the others, being advances made on the credit of a special fund. It is proposed that this be given up to Quebec which has the administration of the fund, and that as an offset an old account called Indemnity to Revenue Inspectors U. C. \$2,426.41 be given up to Ontario.

In the foregoing remarks I have mentioned three of the assets enumerated, which, by mutual consent have been struck out, together with their corresponding liabilities, reserving a point for the Arbitrators to settle, namely: Aylmer Court House 8 per cent Debenture Account, Kamouraska Court House and Montreal Turnpike Trust.—As to the two first, the Dominion cannot relieve itself of its responsibility to pay to the Debenture Holders the proceeds of the Local Tax. Should Quebec, which has the collection of the tax, fail to do so, and recourse is had upon the Dominion, is the Dominion to have a claim upon Quebec alone or upon Ontario and Quebec, and in what proportions? Similarly the Montreal Turnpike Trust always has paid its interest, and therefore the asset and corresponding liability have been struck out. But if the Trust fails to pay, and recourse is had upon the Dominion, in what proportion is it to fall back upon Ontario and Quebec, which have been relieved from the amount in computing the Debt?

There are two other items which, as not forming part of the assets, do not strictly belong to the statement I am called upon to make, but which so closely resemble the preceding ones that it may be as well to mention them here.

The Montreal Harbor Commissioners borrowed \$481,426.27 with the Provincial guarantee, and as they have always paid their interest, the amount is not included in counting the debt; but if the Dominion is at any time called upon under its guarantee, in what proportion is it to fall back upon Ontario and Quebec. The other item is one which stands only in the liabilities, viz: the Crown Lands Suspense Account standing nominally at \$112,748.63, but really being a much less amount. This it has been agreed to leave out of the debt, upon the ground that the great bulk of it which will ever have to be paid will be paid in Land, the property of Ontario and Quebec. It is understood that Ontario and Quebec each assume the responsibility of paying all just claims arising in their territory, either in Land or money, but if they fail to do so, and recourse is had upon the Dominion, in what way is it to recover from Ontario and Quebec?

There is still another item which though not enumerated in the Act, is a joint asset of Ontario and Quebec. All the other Trust Funds which form a part of the liabilities of the late Province, belong either to Ontario or Quebec, or to individual bodies or institutions within them; but the Common School Fund is the joint property of the two. The Schedule in question only dealt with the Assets of the Province which were to be abandoned to the two sections of it; but this is a liability of the Province and now of the Dominion, which thus becomes a joint asset of those two Sections. If the Act creating the Common School Fund had been strictly acted upon, the Annual School Grants would have been charged against it as far as its income would have covered them; but they have always been charged against Consolidated Fund, and the Common School Fund has been allowed to accumulate at compound interest. As far therefore as that part of the Fund is concerned, more than half of the whole amount, it would appear that it should be divided as the Grants were divided which should have been charged against it, viz: according to population. The present amount of the Fund, deducting the investments, is \$1,645,644.47, and the lands already sold but not paid for, amount to as much or perhaps rather more. This further difficulty however, arises out of the division of this Fund, that the investments, Quebec Turnpike Trust Bonds, amounting to \$58,000 cannot well be divided. I believe, however, that they are worthless, or nearly so, and that, by the legislation of the late Province.

(Signed,)

JOHN LANGTON,

Auditor.

STATEMENT

SHewing THE

Annual receipts after deducting costs of collection

OF

SEVERAL ACCOUNTS.

STATEMENT

SHewing the net annual receipts after deducting costs of collection of the several accounts undermentioned, from 1st January 1863, to 30th June 1867.

	1863.		1864. Half year.		1865.		1866.		1867.		Average rate per cent.
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
U. C. Building Fund Debenture account.....	4,128	.....	1,596	.....	3,192	.....	2,208	.....	2,352	.....	6
Montreal Court House	23,266	01	15,114	12	22,459	87	29,455	17	34,630	72	17.42
Aylmer do 6 per cent.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Law Society, U. C.....	13,998	11	8,453	99	18,577	41	15,030	21	13,098	09	7.14
Consolidated M. Loan Fund, U. C.....	183,232	62	81,645	08	198,316	39	168,921	13	188,384	68	1.69
Do do L. C.....	170,162	44	6,077	67	70,076	71	76,919	11	81,588	85	2.88
Agricultural Society, U. C.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
L. C. Legislative Grant.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quebec Fire Loan.....	6,278	42	84,209	69	7,600	.....	5,758	38	3,556	72	1.98
Education, East.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Building and Jury Fund.....	29,710	68	13,797	32	40,030	40	22,252	77	16,765	45	22.28 11.58
Municipalities Fund, L. C.....	30,915	37	10,719	10	13,751	54	20,852	25	12,743	88	7.62 1.14
L. C. Superior Education Income Fund.....	28,105	10	17,243	17	38,264	50	34,451	15	40,414	78	14.30
<i>Items in the Schedule which have been struck out.</i>											
Aylmer Court House, 8 per cent.....	1,295	32	949	08	1,579	90	1,750	90	1,283	21	34.66 7.75
Kamouraska do	831	48	692	65	1,015	63	756	20	729	99	44.05 10.00
Montreal Turnpike Trust, 6 per cent.....	11,280	.....	11,280	.....	11,280	.....	11,280	.....	11,280	.....	6
University Permanent Fund.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Témiscouata Advance account.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quebec Turnpike Trust.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Items of similar character not in Schedule.</i>											
City of Hamilton, Interest account.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Registration Service, L. C.....	.....	.....	.....	.....	.....	.....	.....	.....	3,910	69	.....
Revenue Inspectors, U. C.....	.....	.....	.....	.....	1	50	.....	.....	.....	.....	.....

NOTES TO STATEMENT.

U. C. BUILDING FUND..... } An amount of principal was paid during the period which I have deducted on both
LAW SOCIETY..... } sides.

MONTREAL COURT HOUSE..... } Besides the interest on the debt, there is some expenditure chargeable against these
LAW SOCIETY..... } accounts which I have not deducted from the income. In the case of the Montreal
BUILDING AND JURY FUND... } Court House and Law Society, this expenditure is not of much importance. But in
the case of the Building and Jury Fund, the regular annual expenditure chargeable
against the Fund, irrespective of the advances which may be considered capital, is
very large, amounting on the period to \$55,819.78 If this were deducted from the
income, what would remain available for repaying the advance of capital would be
only \$66,742.44 or equivalent to 11.58 p. c.

QUEBEC FIRE LOAN..... } Large payments were made in 1864, to enable the debtors to take advantage of the partial
remission secured to them by the Act. This materially affects the average rate of
income. If the year 1864 is left out entirely, the average on the other years which
may be considered average years, would be 1.98 per cent. It must, however, be
remembered that the capital is stated too large in our books since 1863, though to
what extent I cannot now ascertain.

L. C. SUPERIOR EDUCATION..... } In 1866, \$92,583 83 cts. was added to the capital. \$72,684 84 cts. went to the credit of the Income Fund. As the interest on this counts back be-
swelled. It is also to be observed that the Income Fund arises from annual grants of the Legislature of \$308,600 38 cts., which I have omitted in

3
 Bonds (Primer 1841-1866)
 Bonds - Finance and Treasuries
 Bonds - Finance and Treasuries
 Bonds (Primer) 1841-1866

THE MATHS

The following is a list of the names of the persons who have been
 admitted to the office of the Secretary of the Society of the Friends of the

NAME	AGE	RESIDENCE	DATE OF ADMISSION
John Smith	25	New York	1841
James Brown	30	London	1842
William Jones	35	Boston	1843
Robert Taylor	40	Philadelphia	1844
Thomas Wilson	45	Washington	1845
Charles Davis	50	Richmond	1846
Henry Miller	55	San Francisco	1847
George Clark	60	Portland	1848
Edward White	65	Providence	1849
Samuel Green	70	Albany	1850
Benjamin Adams	75	Buffalo	1851
Isaac Baker	80	Syracuse	1852
Joseph Hall	85	Rochester	1853
Samuel King	90	Utica	1854
John Lee	95	Watkinsburg	1855
James Scott	100	Geneva	1856
William Young	105	Canastota	1857
Robert King	110	Watkinsburg	1858
Thomas Lee	115	Geneva	1859
Charles Scott	120	Canastota	1860
Henry Young	125	Watkinsburg	1861
George King	130	Geneva	1862
Edward Lee	135	Canastota	1863
Samuel Scott	140	Watkinsburg	1864
Benjamin Young	145	Geneva	1865
Isaac King	150	Canastota	1866
Joseph Lee	155	Watkinsburg	1867
Samuel Scott	160	Geneva	1868
Benjamin Young	165	Canastota	1869
Isaac King	170	Watkinsburg	1870
Joseph Lee	175	Geneva	1871
Samuel Scott	180	Canastota	1872
Benjamin Young	185	Watkinsburg	1873
Isaac King	190	Geneva	1874
Joseph Lee	195	Canastota	1875
Samuel Scott	200	Watkinsburg	1876
Benjamin Young	205	Geneva	1877
Isaac King	210	Canastota	1878
Joseph Lee	215	Watkinsburg	1879
Samuel Scott	220	Geneva	1880
Benjamin Young	225	Canastota	1881
Isaac King	230	Watkinsburg	1882
Joseph Lee	235	Geneva	1883
Samuel Scott	240	Canastota	1884
Benjamin Young	245	Watkinsburg	1885
Isaac King	250	Geneva	1886
Joseph Lee	255	Canastota	1887
Samuel Scott	260	Watkinsburg	1888
Benjamin Young	265	Geneva	1889
Isaac King	270	Canastota	1890
Joseph Lee	275	Watkinsburg	1891
Samuel Scott	280	Geneva	1892
Benjamin Young	285	Canastota	1893
Isaac King	290	Watkinsburg	1894
Joseph Lee	295	Geneva	1895
Samuel Scott	300	Canastota	1896
Benjamin Young	305	Watkinsburg	1897
Isaac King	310	Geneva	1898
Joseph Lee	315	Canastota	1899
Samuel Scott	320	Watkinsburg	1900

THE MATHS

The following is a list of the names of the persons who have been
 admitted to the office of the Secretary of the Society of the Friends of the